



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ASHWAUBENON WATER AND SEWER UTILITY

Principal Office: 2155 HOLMGREN WAY
GREEN BAY, WI 54304-4605

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ASHWAUBENON WATER AND SEWER UTILITY

Utility Address: 2155 HOLMGREN WAY
GREEN BAY, WI 54304-4605

When was utility organized? 1/1/1945

Report any change in name:

Effective Date:

Utility Web Site: WWW.ASHWAUBENON.COM

Utility employee in charge of correspondence concerning this report:

Name: STEPHANIE R. MEYERS

Title: FINANCE DIRECTOR

Office Address:

2155 HOLMGREN WAY
GREEN BAY, WI 54304-4605

Telephone: (920) 492 - 2320 EXT 206

Fax Number: (920) 492 - 2341

E-mail Address: financedirector@ashwaubenon.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR. TED PAMPERIN

Title: VILLAGE PRESIDENT

Office Address:

2155 HOLMGREN WAY
GREEN BAY, WI 54304

Telephone: (920) 492 - 2301

Fax Number: (920) 492 - 2328

E-mail Address: tpamperin@ashwaubenon.com

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. DAVID MACCOUX, CPA**Title:** PARTNER**Office Address:** SCHENCK & ASSOCIATES
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schenckpa.com**Date of most recent audit report:** 12/31/2002**Period covered by most recent audit:** FISCAL YEAR ENDING 2002

Names and titles of utility management including manager or superintendent:

Name: MR RONALD L. GAUTHIER**Title:** SUPERINTENDENT**Office Address:**
2155 HOLMGREN WAY
GREEN BAY, WI 54304**Telephone:** (920) 492 - 2335 EXT 224**Fax Number:** (920) 492 - 2341**E-mail Address:** water@ashwaubenon.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR KEITH CORMIER
MR NORBERT DECLEENE
MR JERRY MENNE
MR GERALD NICHOLS
MR TED PAMPERIN, VILLAGE PRESIDENT
MR JERRY VAN SISTINE
MR TIM WOODWORTH

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NOT APPLICABLE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,365,269	2,340,870	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,238,650	1,035,850	2
Depreciation Expense (403)	415,011	375,853	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	289,945	291,852	5
Total Operating Expenses	1,943,606	1,703,555	
Net Operating Income	421,663	637,315	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	421,663	637,315	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	197,356	131,256	10
Miscellaneous Nonoperating Income (421)	4,102	3,293	11
Total Other Income	201,458	134,549	
Total Income	623,121	771,864	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	623,121	771,864	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	74,118	76,956	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	74,118	76,956	
Net Income	549,003	694,908	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,676,371	2,108,679	20
Balance Transferred from Income (433)	549,003	694,908	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	127,216	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,225,374	2,676,371	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER	197,356	5
Total (Acct. 419):	197,356	
Miscellaneous Nonoperating Income (421):		
LETTERS OF NO SPECIALS	4,102	6
Total (Acct. 421):	4,102	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,365,269	0	0	0	2,365,269	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,365,269	0	0	0	2,365,269	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	222,708		222,708	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	588		588	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	223,296	0	223,296	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,126,111	17,573,562	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,798,505	3,465,060	2
Net Utility Plant	14,327,606	14,108,502	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	14,327,606	14,108,502	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	136,377	180,889	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	136,377	180,889	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	3,912,100	3,433,741	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	274,970	231,403	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	53,492	51,488	19
Prepayments (165)	70,136	69,974	20
Interest and Dividends Receivable (171)	7,850	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	4,318,548	3,786,606	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	25,836	38,754	25
Total Deferred Debits	25,836	38,754	
Total Assets and Other Debits	18,808,367	18,114,751	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	5,781,435	5,781,435	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,225,374	2,676,371	28
Total Proprietary Capital	9,006,809	8,457,806	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,435,000	1,500,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,435,000	1,500,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	140,903	37,715	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	6,076	6,317	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)		0	41
Total Current and Accrued Liabilities	146,979	44,032	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,219,579	8,112,913	49
Total Liabilities and Other Credits	18,808,367	18,114,751	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	18,126,111	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	18,126,111	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,798,505	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,798,505	0	0	0	
Net Utility Plant	14,327,606	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,465,060				3,465,060	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	415,011				415,011	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,071				37,071	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,942				1,942	10
Other credits (specify):						11
					0	12
Total credits	454,024	0	0	0	454,024	13
Debits during year						14
Book cost of plant retired	120,579				120,579	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	120,579	0	0	0	120,579	19
Balance End of Year	3,798,505	0	0	0	3,798,505	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	53,492	51,488	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>53,492</u>	<u>51,488</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE			0	1
Total			0	
Unamortized premium on debt (251)				
NONE			0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	5,781,435	1
Changes during year (explain):		
NONE	0	2
Balance end of year	5,781,435	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
NOTES PAYABLE-WELLS AND MAINS	11/01/1999	06/01/2009	4.55%	1,435,000	1
Total for Account 223				<u>1,435,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	289,945	2
Charged electric department expense		3
Charged sewer department expense	6,868	4
Other (explain):		
NONE		5
Total Accruals and other credits	296,813	
Taxes paid during year:		
County, state and local taxes	276,595	6
Social Security taxes	17,082	7
PSC Remainder Assessment	3,136	8
Other (explain):		
NONE		9
Total payments and other debits	296,813	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NOTES PAYABLE-WELLS AND MAINS	6,317	74,118	74,359	6,076	2
Subtotal	6,317	74,118	74,359	6,076	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,317	74,118	74,359	6,076	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,112,913	0	0	0	0	8,112,913	1
Add credits during year:							
For Services	106,666					106,666	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,219,579	0	0	0	0	8,219,579	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	136,377	2
Total (Acct. 124):	136,377	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	274,970	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	274,970	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	3,469	17
PREPAID RENT	66,667	18
Total (Acct. 165):	70,136	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
AMORTIZATION OF WELL #2	25,836	23
Total (Acct. 186):	25,836	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	17,849,836	0	0	0	17,849,836	1
Materials and Supplies	52,490	0	0	0	52,490	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,631,782	0	0	0	3,631,782	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,166,246	0	0	0	8,166,246	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,104,298	0	0	0	6,104,298	
Net Operating Income	421,663	0	0	0	421,663	8
Net Operating Income as a percent of						
Average Net Rate Base	6.91%	N/A	N/A	N/A	6.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	5,781,435	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,950,872	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,732,307	
Net Income		
Net Income	549,003	5
Percent Return on Proprietary Capital	6.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 186 Authorization letter dated August 18, 2000.

Identification and Ownership - Contacts (Page iv)

9/2/03 email:

Dear Ms. Meyers:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

In the future, the amount reported in Account 421 on Page F-2 described as "letters of no specials" is more appropriately reported in Account 474 and sewer accounts in proportion to O&M expenses of employees processing letters or use Accounts 415 and 416 for revenues and expenses.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,183,588	1
Total Sales of Water	2,183,588	
Other Operating Revenues		
Forfeited Discounts (470)	8,616	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	162,774	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,291	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	181,681	
Total Operating Revenues	2,365,269	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	155,218	8
Pumping Expenses (620-633)	374,438	9
Water Treatment Expenses (640-652)	59,935	10
Transmission and Distribution Expenses (660-678)	352,259	11
Customer Accounts Expenses (901-905)	33,331	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	263,469	14
Total Operation and Maintenance Expenses	1,238,650	
Other Operating Expenses		
Depreciation Expense (403)	415,011	15
Amortization Expense (404-407)	0	16
Taxes (408)	289,945	17
Total Other Operating Expenses	704,956	
Total Operating Expenses	1,943,606	
NET OPERATING INCOME	421,663	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,350	356,268	736,795	4
Commercial	1,265	543,261	762,418	5
Industrial	26	243,457	263,819	6
Total Metered Sales to General Customers (461)	6,641	1,142,986	1,763,032	
Private Fire Protection Service (462)	200		44,810	7
Public Fire Protection Service (463)	6,707		307,630	8
Other Sales to Public Authorities (464)	30	19,661	54,914	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	10,730	13,202	11
Interdepartmental Sales (467)				12
Total Sales of Water	13,579	1,173,377	2,183,588	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF HOBART	Corner of Packerland and Waube Lane	10,730	13,202	1
Total		10,730	13,202	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	307,630	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	307,630	
Forfeited Discounts (470):		
Customer late payment charges	8,616	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,616	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTALS TO CELLULAR PHONE COMPANIES	162,774	8
Total Rents from Water Property (472)	162,774	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,291	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	10,291	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	48,063	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)	80,000	5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	27,155	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	155,218	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	725	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	219,945	17
Pumping Labor and Expenses (624)	12,955	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	140,813	25
Total Pumping Expenses	374,438	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	48,737	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	25	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	11,173	33
Total Water Treatment Expenses	59,935	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	588	37
Customer Installations Expenses (664)	55,957	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	249	43
Maintenance of Transmission and Distribution Mains (673)	32,314	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	61,993	46
Maintenance of Meters (676)	12,853	47
Maintenance of Hydrants (677)	181,502	48
Maintenance of Miscellaneous Plant (678)	6,803	49
Total Transmission and Distribution Expenses	352,259	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	13,764	51
Customer Records and Collection Expenses (903)	19,567	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	33,331	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,297	56
Office Supplies and Expenses (921)	6,377	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	91,581	59
Property Insurance (924)	32,418	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	71,625	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	11,635	65
Rents (931)	30,536	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	263,469	
Total Operation and Maintenance Expenses	1,238,650	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		276,595	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,868	2
Net property tax equivalent		269,727	
Social Security		17,082	3
PSC Remainder Assessment		3,136	4
Other (specify): NONE			5
Total tax expense		289,945	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228973				3
County tax rate	mills		6.011390				4
Local tax rate	mills		6.078684				5
School tax rate	mills		11.117911				6
Voc. school tax rate	mills		1.851237				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.288195				10
Less: state credit	mills		1.452623				11
Net tax rate	mills		23.835572				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.078684				14
Combined School Tax Rate	mills		12.969148				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.047832				17
Total Tax Rate	mills		25.288195				18
Ratio of Local and School Tax to Total	dec.		0.753230				19
Total tax net of state credit	mills		23.835572				20
Net Local and School Tax Rate	mills		17.953672				21
Utility Plant, Jan. 1	\$	17,573,562	17,573,562				22
Materials & Supplies	\$	51,488	51,488				23
Subtotal	\$	17,625,050	17,625,050				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	17,625,050	17,625,050				26
Assessment Ratio	dec.		0.874100				27
Assessed Value	\$	15,406,056	15,406,056				28
Net Local & School Rate	mills		17.953672				29
Tax Equiv. Computed for Current Year	\$	276,595	276,595				30
Tax Equivalent per 1994 PSC Report	\$	239,549					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	276,595					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	726		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	726	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,272		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	481,463		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	510,735	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	838,255	4,150	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	563,413	15,000	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	30,132		20
Total Pumping Plant	1,431,800	19,150	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	116,956		22
Water Treatment Equipment (332)	101,115		23
Total Water Treatment Plant	218,071	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			726	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	726	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,272	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	13,131		468,332	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	13,131	0	497,604	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			842,405	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	33,038		545,375	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,132	20
Total Pumping Plant	33,038	0	1,417,912	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			116,956	22
Water Treatment Equipment (332)	3,304		97,811	23
Total Water Treatment Plant	3,304	0	214,767	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,251,469		26
Transmission and Distribution Mains (343)	8,261,346		27
Fire Mains (344)	0		28
Services (345)	2,702,013	119,594	29
Meters (346)	875,061	90,606	30
Hydrants (348)	916,038	431,695	31
Other Transmission and Distribution Plant (349)	8,221		32
Total Transmission and Distribution Plant	15,014,148	641,895	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	33,014		34
Office Furniture and Equipment (391)	12,092	948	35
Computer Equipment (391.1)	60,268	2,280	36
Transportation Equipment (392)	216,491	8,060	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,618		39
Laboratory Equipment (395)	1,071		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	57,911		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,617	795	44
Other Tangible Property (399)	0		45
Total General Plant	398,082	12,083	
Total utility plant in service directly assignable	17,573,562	673,128	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,573,562	673,128	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,251,469	26
Transmission and Distribution Mains (343)			8,261,346	27
Fire Mains (344)			0	28
Services (345)	5,060		2,816,547	29
Meters (346)	54,149		911,518	30
Hydrants (348)			1,347,733	31
Other Transmission and Distribution Plant (349)			8,221	32
Total Transmission and Distribution Plant	59,209	0	15,596,834	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			33,014	34
Office Furniture and Equipment (391)			13,040	35
Computer Equipment (391.1)			62,548	36
Transportation Equipment (392)	11,897		212,654	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			13,618	39
Laboratory Equipment (395)			1,071	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			57,911	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			4,412	44
Other Tangible Property (399)			0	45
Total General Plant	11,897	0	398,268	
Total utility plant in service directly assignable	120,579	0	18,126,111	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	120,579	0	18,126,111	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	284,645	3.30%	15,672	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	284,645		15,672	
PUMPING PLANT				
Structures and Improvements (321)	181,897	3.20%	26,891	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	264,268	4.40%	24,393	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	24,975	4.40%	1,326	15
Total Pumping Plant	471,140		52,610	
WATER TREATMENT PLANT				
Structures and Improvements (331)	66,401	3.20%	3,743	16
Water Treatment Equipment (332)	56,855	3.30%	3,282	17
Total Water Treatment Plant	123,256		7,025	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	625,685	1.90%	42,778	19
Transmission and Distribution Mains (343)	498,264	1.30%	107,398	20
Fire Mains (344)	0			21
Services (345)	610,775	2.90%	80,019	22
Meters (346)	598,048	8.30%	74,143	23
Hydrants (348)	39,234	2.20%	24,901	24
Other Transmission and Distribution Plant (349)	8,221	5.00%		25
Total Transmission and Distribution Plant	2,380,227		329,239	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	13,131				287,186	4
315					0	5
316					0	6
317					0	7
	13,131	0	0	0	287,186	
321					208,788	8
322					0	9
323					0	10
324					0	11
325	33,038				255,623	12
326					0	13
327					0	14
328					26,301	15
	33,038	0	0	0	490,712	
331					70,144	16
332	3,304				56,833	17
	3,304	0	0	0	126,977	
341					0	18
342					668,463	19
343					605,662	20
344					0	21
345	5,060				685,734	22
346	54,149		815		618,857	23
348					64,135	24
349					8,221	25
	59,209	0	815	0	2,651,072	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	31,208	3.30%	1,089	26
Office Furniture and Equipment (391)	14,524	5.80%	16,396	27
Computer Equipment (391.1)	7,383	26.70%		28
Transportation Equipment (392)	131,204	13.30%	28,538	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	13,130	6.70%	488	31
Laboratory Equipment (395)	1,070	6.70%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	6,389	9.20%	692	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	884	8.30%	333	36
Other Tangible Property (399)	0			37
Total General Plant	205,792		47,536	
Total accum. prov. directly assignable	3,465,060		452,082	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,465,060		 452,082	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					32,297	26
391					30,920	27
391.1				(7,383)	0	28
392	11,897		1,127	7,383	156,355	29
393					0	30
394					13,618	31
395					1,070	32
396					0	33
397					7,081	34
397.1					0	35
398					1,217	36
399					0	37
	11,897	0	1,127	0	242,558	
	120,579	0	1,942	0	3,798,505	
					0	38
	120,579	0	1,942	0	3,798,505	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	11,922		96,518	108,440	1
February	11,132		88,659	99,791	2
March	11,532		99,336	110,868	3
April	11,885		96,264	108,149	4
May	13,045		104,778	117,823	5
June	12,998		109,446	122,444	6
July	15,158		135,510	150,668	7
August	14,568		120,793	135,361	8
September	13,884		104,589	118,473	9
October	14,451		97,610	112,061	10
November	13,463		90,200	103,663	11
December	13,810		91,438	105,248	12
Total annual pumpage	157,848	0	1,235,141	1,392,989	
Less: Water sold				1,173,377	13
Volume pumped but not sold				219,612	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				66,500	16
Volume related to equipment/system malfunction				74,560	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				141,060	19
Volume pumped but unaccounted for				78,552	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,312,900	23
Date of maximum: 7/24/2002					24
Cause of maximum:					25
HOT WEATHER, LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,201,800	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				4,050,003	28
If water is purchased: Vendor Name: TOWN OF LAWRENCE					29
Point of Delivery: WELL #8					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2 - 737 CORMIER ROAD	2	876	12	350,782	Yes	1
WELL #3 - 2319 SHADY LANE	3	809	12	576,330	Yes	2
WELL #4 - 2916 RIDGE ROAD	4	858	12	619,182	Yes	3
WELL #5 - 2070 ARGONNE STREET	5	847	12	742,699	Yes	4
WELL #6 - 2041 AIRPORT ROAD	6	775	12	457,922	Yes	5
WELL #7 - 983 FERNANDO DRIVE	7	795	12	612,225	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
N/A	0	0	0	0	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #2	WELL #3	1
Location	2041 AIRPORT ROAD	737 CORMIER ROAD	2319 SHADY LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CTN	LAYNE	LAYNE	5
Year Installed	1988	1958	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,100	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	U.S.	10
Year Installed	1988	1958	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #7	14
Location	2916 RIDGE ROAD	2070 ARGONNE STREET	983 FERNANDO DRIVE	15
Purpose	P	P	P	16
Destination	D	D	R D	17
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBAN	18
Year Installed	1970	1977	1999	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,750	1,200	21
Pump Motor or Standby Engine Mfr	U.S.	SIEMAN-ALLIS	GENERAL ELECTRIC	23
Year Installed	1970	1977	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	250	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	13 FERNANDO DR. - WELL #7	ARGONNE STREET	BABCOCK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
				5
Year constructed	1999	1978	1967	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	160	160	160	10
				11
Total capacity in gallons (actual)	150,000	250,000	500,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CIRCLE & RIDGE	GLORY & RIDGE	MARVELLE & RIDGE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	ET	4
Year constructed	1970	1992	1984	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	160	160	160	9
				10
Total capacity in gallons (actual)	500,000	1,000,000	750,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DY LANE - FINISHED WATER SHADY LANE - RAW WATER			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1963	1963		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	30	30		10
				11
Total capacity in gallons (actual)	150,000	0		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	0.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	N	N		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	T	6.000	185,977	0	0	0	185,977	1
M	T	6.000	103	0	0	0	103	2
P	T	6.000	17,939	0	0	0	17,939	3
A	T	8.000	83,775	0	0	0	83,775	4
M	T	8.000	2,865	0	0	0	2,865	5
P	T	8.000	115,189	0	0	0	115,189	6
A	T	10.000	26,212	0	0	0	26,212	7
M	S	10.000	1,354	0	0	0	1,354	8
P	T	10.000	4,583	0	0	0	4,583	9
A	T	12.000	59,742	0	0	0	59,742	10
M	T	12.000	3,580	0	0	0	3,580	11
P	T	12.000	79,939	0	0	0	79,939	12
A	T	14.000	9,688	0	0	0	9,688	13
Total Within Municipality			590,946	0	0	0	590,946	
Total Utility			590,946	0	0	0	590,946	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	2,411	0	0	0	2,411	0	1
P	1.000	46	1	0	0	47	0	2
M	1.000	2,044	0	9	0	2,035	0	3
M	1.250	8	0	0	0	8	0	4
P	1.500	4	1	0	0	5	0	5
M	1.500	316	0	0	0	316	0	6
M	2.000	267	0	1	0	266	0	7
P	2.000	23	3	0	0	26	0	8
M	3.000	3	0	0	0	3	0	9
M	4.000	46	2	0	0	48	0	10
P	6.000	8	1	0	0	9	0	11
A	6.000	58	0	0	0	58	0	12
P	8.000	17	8	0	0	25	0	13
A	8.000	69	0	0	0	69	0	14
A	10.000	12	0	0	0	12	0	15
A	12.000	5	1	0	0	6	0	16
Total Utility		5,337	17	10	0	5,344	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,184	1,050	825	0	6,409	1,566	1
0.750	2	0	1	0	1	0	2
1.000	195	76	66	0	205	0	3
1.500	198	0	0	1	199	59	4
2.000	148	1	0	0	149	28	5
3.000	78	6	7	0	77	8	6
4.000	29	0	4	0	25	9	7
6.000	4	1	0	0	5	5	8
8.000	0	1	0	0	1	1	9
Total:	6,838	1,135	903	1	7,071	1,676	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,287	715	4	3	0	400	6,409	1
0.750	0	1	0	0	0	0	1	2
1.000	10	165	0	1	0	29	205	3
1.500	0	188	0	2	0	9	199	4
2.000	0	123	8	6	0	12	149	5
3.000	0	57	5	5	0	10	77	6
4.000	0	16	5	2	0	2	25	7
6.000	0	4	1	0	0	0	5	8
8.000	0	1	0	0	0	0	1	9
Total:	5,297	1,270	23	19	0	462	7,071	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,179	154	154	19	1,198	2
Total Fire Hydrants	1,179	154	154	19	1,198	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,198

Number of distribution system valves end of year: 2,027

Number of distribution valves operated during year: 1,021

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

Page W-3 (d) Our rate file schedule W-1 service charge for 6 inch meter - \$162.00 per quarter = \$648, Volume charge - \$1.17 per thousand gallons - 10,730 = \$12,554.

Water Operation & Maintenance Expenses (Page W-05)

Account 633 repairs to well #6 - 2041 Airport Road.
Account 664 increase due to changing out of customers meter over 10 years old.
Account 677 increase due to extensive hydrant painting and replacing of hydrants.
Account 931 rent for use of Village Garage.

Water Utility Plant in Service (Page W-08)

Accumulated Provision for Depreciation - Water (Page W-10)

Account 391.1 2001 Annual Report Column (d) of page W-10, \$7,383 was listed on line 28 and should have been listed on line 29.
Account 392 the 2002 balance first of the year should have been \$138,587.
Account 391 depreciation for computers (391.1) is charged through this account.

Pumping and Purchased Water Statistics (Page W-12)

Purchased water is part of our rent (604) cost to Town of Lawrence.

Water Services (Page W-18)

Additions assessed against property owners billed on actual costs.

Meters (Page W-19)

Page W-19 (6) Line 4, 1 meter was adjusted as it was previously retired and brought back into service.

Hydrants and Distribution System Valves (Page W-20)

Page W-20 (e) Line 2, adjustment due to GIS update.
Per James Luckow at the PSC too much cost for retirements was recorded in 2001, therefore no cost of retirements is recorded in 2002.
